an extent as to necessitate the appointment of an Assistant Diwan Peishkar to cope with the increased work of the Land Revenue department. The question of the local manufacture of salt has been investigated and the prospects are found hopeful. A provisional allotment of Rs. 3,000 has been made for 1118 under "Excise" to start local manufacture of Salt. The other heads have mainly "carrying on" allotments, except perhaps "Forests" which department is aiding war effort by collecting the available supply of soft-wood. Though less than the revised estimate of Rs 4·88 lakhs by Rs. ·27 lakh the budget estimate for the coming year provides for extensive operations of the department in the matter of the collection of soft-wood and other kinds of wood which are now in demand for War supplies.

The higher income anticipated from the Income-tax department (Rs. 13 lakhs) is, as in the current year, expected to bring about the probable necessity for larger refunds and hence the budget estimate has been fixed at Rs. 1·48 lakhs. A temporary staff of a surveyor and 2 clerks have also been entertained to cope with the increased work.

LAW AND ORDER SERVICES

I now pass on to Law and Order Services—I mean Law and Justice, Jails, Police and Military. Of these, Jails, Police and Military make provision for larger allotments as compared with the previous year.

Jails.—The increase in the number of the jail population has led to the appointment of a temporary establishment of Warders, etc., and the increase in the cost of food stuff and the improvement of the menu have necessitated enhanced provision under "Diet of Prisoners".

Police.—Under "Police" we have provided for an increase of Rs. 0·58 lakh over the revised estimate of Rs. 2·48 lakhs. A temporary force of Head Constables, Constables, etc., has been recruited to replace the Armed Reserve and other forces taken for duty elsewhere to meet the present situation. It is proposed to give house rent allowance to the Police Force and for this purpose due provision has been made in the budget. We also propose to make the Police Force as efficient as possible by giving them more intensive training and by supplying them with up-to-date weapons and ammunition. Necessary allotment has been made for their training locally and at Vellore.

Military.—As for the "military" a reorganisation of the force is under contemplation and a lump sum provision of Rs. 23,576 has been made for it.

ADMINISTRATION SERVICES

Passing on, I now come to the administration services, *viz.*, General Administration, Finance and Accounts, Palace and Miscellaneous. These heads form the nerve centre of the whole administration and naturally adequate provision has to be made for them.

General Administration.—Under General Administration—Huzur —it will be noticed that the post of the Private Secretary to the Diwan has been abolished and in its place the post of a confidential clerk on a much lower scale created. The establishment of the Publicity Officer and staff has been disbanded; but a large temporary establishment of a Superintendent and clerks has been created to cope with the large volume of War correspondence.

Finance and Accounts.—The House will agree that it is highly necessary to see by timely audit that the money allotted to the various departments has been properly spent, and hence many institutions had been brought under Local Audit from time to time. This has necessitated the strengthening of the audit staff next year. The large increase in the number of Provident Fund subscribers has similarly necessitated the strengthening of the Provident Fund section by two auditors. A leave reserve staff has also been sanctioned as in British audit offices and this is expected to contribute to the efficiency of the audit department and bring in savings under leave allowance.

CAPITAL SERVICES

Capital outlay.—Lastly, I come to Capital services undertaken by the Government, the more important of which are the Railway, the Harbour, the Anamalais Road, Irrigation Works and Electrification. It has been the policy of the Government to find money for the capital programme from the balances and surplus investments and to borrow from open market only when absolutely necessary. The capital programme of the coming year is accordingly proposed to be met from our surplus funds. It may be pertinently asked whether it is not sounder to go to the open market for financing capital schemes. It is undoubtedly a sound financial principle to spread such burden over the future generations which are the main beneficiaries of such schemes, instead of shouldering the whole burden ourselves by spending our surpluses on them; but the time is not opportune nor is the need urgent to raise any such

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